



April 02, 2025

Private Acts of 1933 Chapter 139

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Private Acts of 1933 Chapter 139

SECTION 1. That in all Counties in the State of Tennessee having a population of not less than 21,795 and not more than 21,800 by the Federal Census of 1930 or any subsequent Census, the tax book or books in said Counties be made and prepared in all respects as the law now provides except that this work will be done under contract based upon the lowest responsible and reliable bid.

SECTION 2. That within ten days after the Equalization Board of said Counties certify the completion of their work for a given year, the Financial Agent or County Judge of said counties will advertise for bids on said tax books, said advertisement to be made in such manner as to the County Judge appears best. Written bids will be received and will be opened by the County Judge in his office on the date specified in his advertisement and the contract will be awarded to the lowest responsible bidder; provided however, that any and all bids may be rejected by said County Judge for reasons satisfactory to him. If in the judgment of the County Judge it would be to the advantage of the County he may readvertise for ten days, or, in event all bids are rejected at any particular opening, he may then and there receive new bids from any any (sic) all parties desiring to submit new bids.

SECTION 3. That when a satisfactory bid shall have been received by the County Judge he will award the contract to the successful bidder, said contract to be in writing and providing for the faithful preparation of said tax books as the law now provides; and before entering upon his contract the successful party will enter into a good and solvent bond of \$1,000.00 for the faithful performance of his duties in the execution of his work.

SECTION 4. That the party to whom the contract is awarded as above provided shall have the power, and it shall be his duty, to call to his assistance at any time the Tax Assessor, the County Trustee, or any other County official whose duty it shall be to render assistance to the party receiving the contract in the details of making up the tax book involving double assessments, erroneous assessments, etc.; and it shall further be his duty to pick up such property as may come to his attention and add same to the Tax Book, and assessments of same to be fixed by the Tax Assessor; provided however, that the party or parties so picked up shall have notice of at least five days to appear before the Tax Assessor and the maker of the tax book and show cause why his property should not be assessed at the price indicated by the maker of the tax book and the Assessor.

SECTION 5. That the party or parties making the tax book shall have it completed and in the hands of the Trustee on or before the first Monday in October of each year, and his failure in this respect will forfeit the contract price for his work on said tax book.

SECTION 6. That when said book shall have been completed and written certification to the fact made to the County Judge and the book received and accepted by the County Trustee that within ten days thereafter the County Judge shall issue a warrant on the Trustee to the contractor for his labors under the provisions of this Act; provided however, that said book shall be neat, legible and accurate, and made up in all respects as the law now provides.

SECTION 7. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed, and especially the provision of the Code that now makes it the duty of the County Court Clerk to make up the tax books.

SECTION 8. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: March 20, 1933.

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